Previous references.

1911.

(Municipal)

File No. 185-11

Serial Nos. 7-9

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 7 - 9 7

Part B for Oct^{r}, 1912

SUBJECT.

Reports on the working of Municipal Committees in the Central Provinces and Berar during the year 1910-11

From the Central Provinces Administration, no 129 / VII 42-2 S 12-2 forwards a Resolution reviewing the reports on the working of the Municipal Committees in the Central Provinces and Berar during the year 1910-11

To the Officer in charge of the Govt Book Depot, Office of the Central Provinces Secretariat, Nagpur, no 2214 S 10 9 12 Requests him to send two copies of the Rules for the Assessment and Collection of the Octroi tax referred to in para 5 of G.R. 1

~~G. R. S. 58~~

From the Addl Secy to the Govt Cont, Central Provinces, no 921 VII 63-64 S 26-9 12 Forwards two copies of the model rules corrected up to date

M N Anandalwar 2.10.12

GRS 11] 1916 2

GENERAL AND REVENUE SECRETARIAT

(Mewl)

NOTES

File No. 7 18/11

FILE HEADING

Reports of other Governments

From

The Central Provinces Administration

No 139 / VII 42-2 Dated 12-2-1912 Received 10-6-1912

Diary No 7265	Enclos	Spare Copies	Serial No 7

BRIEF ABSTRACT OF LETTER

~~Forwards~~ Resolution reviewing the Reports on the Working of Municipal Committees in the Central Provinces and Berar during the year 1910-11.

NOTES AND ORDERS

Attention is invited to para 5 of the resolution relating to Octroi taxation. The opinions of the Central Provinces Administration and the Govt of H H the Maharaja of Mysore regarding the,

NOTES—First Sheet

GPB—30 000—12 8 11

G. R. S. 12]

General and Revenue Secretariat

Ind File No. 185 of 191 /

Serial No	
	This case are practically the same as W K 80 Mmw 2nd Case 13 to 12. Mlle 11 6 6/12 2. Seen
	3 Submitted to Dewan for perusal
1843 17-6-12	4 Seen Thanks - WS 16/6
	5 Mr Mell Bookseller Mlle 17-6-12 a copy of the revised rules of the assessment to Election of Office with provision suspended, referred to at para 5 of the Deputy Resolution Mlle/Lepr
	WS 5/7
	6 Please put up draft S 4/9/12
	7 Draft of a letter to

NOTE—Contin. sheet.

GPB—80,000—20-1-12

G R. S 12]

General and Revenue Secretariat

Ind File No. 183 of 1911

Serial No

To the Officer in charge of the Govt Bookdepot, Nagpur, is Subd.
AMRao
5 9 1912

8 + reference may perhaps be made through the Residency requesting supply of a copy or two of the rules referred to
8-9-12 Subd

9 Issue after verifying that the address is correct
6/9/12

Verified.
AMRao
7 9 1912

8 To the Officer in charge of the Govt Book Depot, Office of the Central Provinces Secretariat Nagpur No 2217 dt 10-9-12
Requesting him to send two copies of the Rules for the Assessment & Collection of the Octroi Tax alluded to in para 5 of the Resolution No 189 VII 42-2 of the 12th Feb 1912 of the Central Provinces Govt reviewing the Report on the Working of Municipal Committees in the Central Provinces & Berar during the year 1910-1911.

NOTE.—Contn. sheet.

GPB—20,000—20-1-12

G R. S 12]

General and Revenue Secretariat | Jud File No. 183 of 1911

Serial No

To the Officer in charge of the Govt Book depot, Nagpur, is Subd
dtd 7/9/12

5 8.9.12 A reference may perhaps be made through the Residency requesting supply of a copy or two of the rules referred to in G.(12) S.9.12 Subd a

9 Issue after verifying that the address is correct

Verified. dtd 7/9/12

6/9/12

8 To the Officer in charge of the Govt Book Depot, Office of the Central Provinces Secretariat Nagpur No 2217 S 10-9-12

Request him to send two copies of the Rules for the Assessment & Collection of the Cotton Tax alluded to in para 5 of the Resolution No 2019 VII 42-2 of the 12th Feb 1912 of the Central Provinces Govt reviewing the Reports on the working of Local Committees in the Central Provinces & Berar during the year 1910-1911.

NOTE.—Contin. sheet.

GPB—20,000—23-1-12

R. S 12]

General and Revenue Secretariat

Jud File No. 185 of 1911

Serial No

9

From R W Johnson Esq. Asst Secretary to the Ch Comr, Central Provinces, No 921/VII-43-67 & Nagpur 25-9-1912.

Forwards two copies of the revised rules, corrected up to date for the assessment and collection of the Octroi tax in the Central Provinces.

10. Submitted for information together with a copy of the Octroi Law in force in the Bangalore & Mysore City Municipalities.

11. The chief peculiarities of the Rules of the Central Provinces are that exemptions are clearly defined (rules 10-12), that they provide for Composition of Duty (Rules 23-25) and that dutiable articles imported by Railway for bona fide personal use are specially dealt with (rule 22).

HMS 80

6 10 1912

Seen

SP 8/10/12

To the J&S Library for receipt of the sea parcel

8 10 12 HN.

NOTE—Contin. sheet.

1 GPE—64,000—17-6-12. 2/10/12

1

G R. S 26]

File No 85-A

95/12

Serial No 8

Diary No of letter replied to 7265

No. 2217
ml 185-11.

General and Revenue Secretariat
(Mecul)
, the 191

To

9/10/912

The Officer in Charge
of the Govt Book Depôt,
Office of the Central
Provinces Secretariat,
Nagpur.

Sir,

I am directed to request you to be so good as to forward to this Office with a bill of Costs two copies of the Rules for the

over

SUBJECT

the Assessment and Collection of the Octroi Tax alluded to in para 5 of Resolution No 139 VII-42-2 of the 12th February 1912 of the Central Provinces Administration reviewing the Report on the working of Municipal Committees in the Central Provinces and Berar during the year 1910-1911

I have etc

for Secy to the Govt

A1180
5/9/1912

List of enclosures,

Copied by KB 9/9/12
Examined by 9/9/12

GPB—25,000—8-8-11

2

XXVI—37
Sectt L

No 921
VII-43-67

Central Provinces Secretariat.

(Local & Municipal DEPARTMENT)

DIARY No. 2006

From	19/9-19/3
SECTION	
FILE No	185-11
SERIAL No	9
To	

From W. Johnson, Esquire,
Assistant SECRETARY TO THE CHIEF COMMISSIONER,
Central Provinces,

The Secretary to the Government
of His Highness the
Maharaja of Mysore,
General and Revenue Departments

Nagpur, 25th September 1912.

SIR,

With reference to your letter No. 2217/M.L.185-11-8, dated the 10th September 1912, I am directed to forward herewith, free of cost, two copies of the model rules corrected upto date for the assessment and collection of the Octroi tax in the Central Provinces.

One copy sent to me HPK 19/9/12 B

I have the honour to be,

SIR,

Your most obedient Servant,

Assistant Secretary.

M.G.

War C J —237-Sectt.—21 9 12—3,000—P.

MODEL RULE FOR THE ASSESSMENT OF OCTROI

I Octroi shall ordinarily be levied on commodities included in the following classes and specified in the schedule hereto annexed and at rates not exceeding the rates therein entered —

Class I.—Articles of food or drink for men or animals.

Class II—Animals usually slaughtered for food

Class III—Articles used for lighting, for fuel or for washing

Class IV—Articles used in the construction of buildings and articles made of wood, bamboo or cane

Class V—Drugs, spices, gums and perfumes

Class VI.—Tobacco and its manufactures

Class VII.—Textile fabrics, including piece-goods and articles of clothing or dress and leather and articles made of leather

Class VIII.—Metals and their manufactures

Provided that the following articles shall not be taxed:—

(*a*) Rock oil, including petroleum and kerosine

(*b*) Opium

(*c*) Fermented or spirituous liquors and drugs liable to excise duty

(*d*) Salt.

NOTE.—The exemption of the foregoing articles is compulsory under the orders contained in Resolution No. 55-60 dated the 29th April 1899, by the Government of India in the Home Department. In addition to the above, any Municipality is authorized to exempt from taxation all or any of the following articles, should it wish to do so.

(*e*) Coin.

(*f*) Arms.

(*g*) *Bonâ fide* personal luggage of passengers arriving by rail or cart or on foot, and articles intended for private and personal use, which have already been in use before being brought within octroi limits.

(*h*) Machinery worked by steam power and component parts thereof as described in No. 14 of Schedule IV of the Indian Tariff Act, 1894.

(*i*) Articles received through the post office

(*j*) Necessaries (not being articles of food or drink), equipments and clothings procured by Officers in Command of Troops for the direct and exclusive use of their men and followers, if and when accompanied at the time they pass the octroi limits by a certificate of the Officer Commanding that they are so intended

(*k*) Goods, the property in which is vested in the Government, if and when accompanied at the time they pass the octroi limits by a certificate of an officer, who shall ordinarily be a gazetted officer, authorised in this behalf by the Head of the importing department, to the effect that they are the property of the Government and are not imported for private use or for sale.

Explanation I.—Goods, the property in which is not vested in the Government at the time when they pass the octroi limits, but which are imported with a view to the fulfilment of a Government contract, shall, when passing the said limits, be declared in writing as intended for the use of the Government. The duty on them shall then be paid. If the goods subsequently become the property of Government, the duty paid shall be refunded on a certificate to that effect from the Head of the Department concerned, provided that the certificate is signed within 30 days of the date on which the goods became the property of the Government, and the application, supported by the pass for the duty paid, is made within 60 days of the date of the certificate. But no refund shall be given unless the declaration in writing referred to above is duly made

[Goods imported by the Bengal-Nagpur Railway and Great Indian Peninsula Railway Companies for the purpose of constructing, maintaining, equipping, or working their railways shall be deemed to be property of the Government and shall, subject to the above provisions, be exempt.]

II.—Government does not include a District Council or a Local Board.

(*l*) Goods, the property in which is vested in the Municipal Committee, if and when accompanied, at the time they pass the octroi limits, by a certificate from the President, the Vice-President or the Secretary that they are the property of the Committee and are not imported for private use or for sale.

(*m*) Head-loads of kabi, grass, straw, bhusa, vegetables of all kinds (not being spices), firewood, cowdung cakes, thatching grass, and lime-stone, and grain, oilcakes and potatoes up to 5 seers, mahua, single cocoanuts, calves under 1 month, lambs and kids under two months, road metal or materials for metalling, and hides.

(x) Goods in transit and goods taken by traders or others out of octroi limits under a special exit pass granted at the exit out-post and brought back within 24 hours of the time entered in the pass.

MODEL RULES FOR THE COLLECTION OF OCTROI.

1 Articles subject to octroi duty are, wherever produced, liable to pay that duty as soon as they enter the octroi limits as fixed by a by-law made under Section 105, Clause (xx), of the Central Provinces Municipal Act, 1903

2 For collecting the duty, out-posts, with a suitable number of muharrirs and peons in charge, shall be established at such places on or in the immediate vicinity of the octroi limits as shall be determined by the Committee from time to time. Branch out-posts with peons in charge may also be similarly established for intercepting the import traffic or directing it to the out-posts.

3 There shall be an officer called the Superintendent of Octroi, who shall be responsible for the proper administration of the department in all its branches His office shall be called the central octroi office.

4. When necessary in the interest of trade, the Committee may establish one or more branch offices with officials in charge called Assistant Octroi Superintendents The Committee may further appoint one or more Inspectors to supervise the staff at the out-posts and branch out-posts and the working of the Octroi Department generally

5 Every octroi officer shall either wear a badge indicative of his office or shall have with him ready to be displayed the order appointing him, which shall be under the signature of the Secretary of the Municipal Committee or any other person authorized in that behalf by the Municipal Committee.

6. A copy of the octroi schedule printed or legibly written in the vernacular and a table showing the current prices of articles liable to duty *ad valorem* (to be corrected every Monday and dated and signed as correct by the Superintendent of Octroi) shall be posted at a conspicuous place at the central and branch octroi offices and every out-post. The price shall be the cost price to the importer *plus* the cost of carriage, and not the price prevailing at the local market

7 The Committee shall provide a set of scales and weights at the central octroi office, branch offices and every out post They shall be maintained in proper order by the officer or muharrir in charge and tested once a quarter by the Superintendent

8. In anticipation of the arrival of dutiable articles exceeding Rs. 20 in value, the importer may, subject to such conditions as may, with the Chief Commissioner's sanction, be prescribed by the Committee, present the invoice of such articles with a certified copy thereof to the Superintendent, who, on being satisfied as to its correctness, shall assess the duty in accordance therewith, and, on the duty being paid, grant a pass in the prescribed form The copy of the invoice shall be kept by the Superintendent.

9 On the arrival of dutiable articles at an out-post, the muharrir on duty shall call upon the person in charge —

(i) to declare whether they are intended —

(*a*) for consumption or use within the Municipality, or

(*b*) for immediate export, or

(*c*) for temporary detention within the Municipality and eventual export, and

(ii) to give their description and, where duty is leviable *ad valorem*, their value.

10 (*a*) If the articles are stated to be intended for consumption or use within the Municipality the muharrir shall, on being satisfied as to the correctness of the description and value as given, assess the duty and demand its payment and, on such payment being made, grant a pass for the articles in the prescribed form. He shall be bound to supply the payer with such change, not exceeding one rupee, as he may require to enable him to pay the duty

Provided that where duty has been paid in advance under Rule 8, the muharrir shall, on the surrender of the pass granted thereunder, grant a fresh pass, which shall have the same force as a pass under this rule But if it be found that the goods have broken bulk, duty shall be levied as if no pass under Rule 8 had been granted. A refund of the duty originally levied shall be given on application to the Superintendent, who shall forward it to the Secretary for orders

Provided further that duty on animals usually slaughtered for food shall be levied at the slaughter-houses, where such houses have been established by the Committee.

necessary in each case, permit any ... to import dutiable articles without paying duty at the out-posts. In ... the duty shall be paid at the central octroi office at such times and at such intervals as the Committee may prescribe

(*c*) Duty shall not be levied at the time of import on articles imported for manufacturing purposes in any jail which is situated within municipal limits The manufactures actually sold by such jail to the public will, however, be taxed At the close of each month, the Superintendent of the Jail shall forward to the Municipal Committee a statement showing the amount of dutiable raw material used in the articles sold to the public during the month, and shall send the amount of duty leviable thereon Such manufactures as are used in the jail or supplied to other jails or departments of Government are exempted from taxation.

11 Articles liable to duty *ad valorem* shall be assessed according to their value as shown in the table of current prices maintained under Rule 6 If any article is not entered in the said table, the muharrir shall assess the value as he deems fit, but with due regard to the value declared by the person in charge

12 (*a*) If the muharrir sees reason to doubt a declaration made under Rule 9, or his assessment is disputed, he shall accept such duty as the person in charge agrees to pay, and shall then send the articles to the central office with a report of the circumstances

(*b*) In cases where duty has been paid under Rule 8, if in the judgment of the muharrir the articles brought do not correspond with the entries in the pass granted under Rule 8, he shall send such articles to the central office with a report of the circumstances.

13. In cases dealt with under Rule 12, if the Superintendent finds that the amount or value of the goods exceeds the declared amount or value, he shall recover the extra duty payable. Should the excess be more than 15 per cent, double duty shall be realized on the whole consignment, and a receipt given for the same This rule will not prevent a criminal prosecution in any case in which it may appear desirable. The Superintendent shall keep a separate register of the payment of such double duties and shall make a note of any cases in which the octroi officers have unnecessarily sent goods to the central office for examination

14 There shall be maintained at the central octroi office, branch octroi office and every out post a register in the prescribed form to be called the Daily Collection Register, in which all collections shall be entered

15 The duty realized under Rule 10 (*a*), together with the counterpart of the pass granted by the muharrir for the duty realized, shall be dropped by him through a slit into a locked box specially kept for the purpose at the out-post. The key of the box shall remain with the Municipal Treasurer and the Secretary, the Superintendent and the Inspectors shall be supplied with duplicate keys for use during their inspection The box shall be taken daily to the Municipal Treasury, where it shall be opened by the Treasurer The latter, after receiving the money and making the necessary entries in his accounts, shall make an acknowledgment in the Daily Collection Register Invoice pass surrendered, together with the counterpart of the fresh pass issued under Rule 10 (*a*), shall be forwarded daily to the central octroi office for comparison and record

16 If the person in charge of dutiable articles refuses or is unable to pay the duty thereon, the muharrir shall send them to the bonded warehouse, there to be dealt with as goods in bond

17 (*a*) The Secretary, the Superintendent, any Assistant Superintendent or Inspector, or any member of the Committee or any other person empowered by the Committee may, on meeting a person in charge of dutiable articles within the octroi limits, and before they have reached their destination, call upon him to show his pass, and thereupon it shall be produced and the entries therein may be verified by an inspection of the articles.

(*b*) If the examination shows that proper duty has not been paid, the amount due shall be realized and a receipt granted for it. If the person in charge refuses or is unable to produce the pass or to pay the extra duty, the Inspecting Officer may take him with the articles to the out-post through which they have entered the octroi limits, or to the central office, and there make such enquiry as he thinks fit If the proper duty is paid, or it is found that it has already been paid, the articles shall be allowed to be removed In case of intentional evasion or short payment, double duty shall be realized The payment of double duty will not bar a criminal prosecution

Goods imported by Railway

18. An out-post with an Assistant Superintendent in superior charge shall be maintained near the railway station

19. Goods arriving by railway shall be deemed to have entered the octroi limits directly they pass out of the railway station enclosure, and shall be dealt with in the manner prescribed in these rules.

20. When by previous arrangement permission has been obtained from the Railway authorities, the Assistant Superintendent in charge shall cause the entries in the Railway Delivery Register to be copied daily in a book specially kept for the purpose, and shall compare them with his Daily Collection Register, and with the invoice passes surrendered and fresh passes issued under Rule 10 (*a*) above, and also with the counterpart of the transit passes granted under Rule 26

21 The Committee may authorize the superior officer in charge to grant an invoice pass under Rule 8 in respect of certain specified goods

22 (*a*) Articles received by railway as "goods" or as "parcels" under the Railway Rules for the *bonâ fide* personal use of the consignee may be taken to the railway out-post accompanied by a duly signed declaration of their description and value in the prescribed form, to be had free of charge at the out-post or the Municipal office, and the duty may be realized in accordance with such declaration and without opening the package containing the articles.

(*b*) If the contents of the consignment or their value are not known to the consignee, he may send a declaration to that effect to the Railway out-post together with a deposit of 8 annas, and the consignment may then be permitted to be removed without being opened A receipt will be granted for the deposit If it is subsequently found that the consignment is not subject to duty, or if the duty be less than 8 annas, a refund will be granted on production of the deposit receipt at the Railway out-post within two days of the date of its issue If the duty exceeds 8 annas the consignee shall remit the excess to the out-post with the deposit receipt within two days, on pain of being deemed to have evaded the payment of duty A fresh receipt for the proper duty charged shall then be given

NOTE.—The benefit of this rule shall be given to such persons as the Committee thinks fit. It shall not ordinarily be given to a person trading in dutiable articles.

Composition of Duty

Read 23. The Committee may permit any person to commute the octroi on articles received by ~~him under the Railway parcel rules~~ and intended for his *bonâ fide* personal use into a payment in lump calculated on the rental value of the house he occupies as assessed for the purposes of the latrine and conservancy tax, at the following rates —

	Rs.	
First Class		
On houses whose estimated monthly rental does not exceed Rs 25, a rate of	6	per annum
Second Class		
On houses whose estimated monthly rental is above Rs 25, but does not exceed Rs. 50, a rate of	12	do.
Third Class		
On houses whose estimated monthly rental is above Rs 50, but below Rs 100, a rate of	18	do
Fourth Class		
On houses whose estimated monthly rental is Rs. 100 and above a rate of	24	do.

NOTE.—The benefit of this rule shall not ordinarily be given to a person trading in dutiable articles.

24 Two or more persons occupying the same house shall not club their parcels and commute the duty thereon by one payment, but must commute separately on the rental value of the whole house A list, signed by the Secretary, of all persons who have commuted for octroi shall be kept at the Railway out-post

25 (*a*) Payment by persons permitted to commute shall be made quarterly in advance, a quarter being reckoned from the 1st day of a month

(*b*) If such a person be absent from the station and no parcels are received during his absence, a proportionate refund of his duty will be made for every full month of such absence, provided that it has been continuous He shall be deemed not to be absent from the station if any member of his family remains in the station, whether or not occupying the house with reference to which the duty has been assessed On no other ground shall any refund be granted

(*c*) Books of free passes in counterfoils shall be supplied free of charge to persons compounding When any such person desires to bring a parcel within the octroi limits, he shall fill up a pass

and send it duly signed to the Railway out post, and the official in charge, after satisfying himself that the name of the person signing is borne on the list, shall allow the parcel to be removed free of duty

26 Goods intended for immediate export and in transit through the Municipality shall not be subject to any duty On the arrival of such goods at an out post and after the declaration under Rule 9 has been made, the official in charge shall grant a pass in the prescribed form called the "transit pass." The goods will then proceed under the escort of a peon to the bonded warehouse or to the out post by which they are to go out As soon as they enter the bounded warehouse or go out the pass will be surrendered to the muharrir in charge of the bonded warehouse or the exit post, as the case may be After verifying the entries in the pass he shall certify thereon that the goods have entered the bonded warehouse or passed out of Municipal limits and send the pass to the Superintendent

Provided that the person in charge of goods in transit may on arrival at a post pay the duty according to the Schedule for which he will be granted a receipt in the prescribed form called the "Transit duty pass' He will then be allowed to proceed without any escort On the arrival of the goods at the exit post without having broken bulk on the journey and on the surrender of the pass the octroi official there after verifying the entries in the pass with the goods, will refund the duty as entered in the pass to the person in charge of the goods No refund under this rule will, however, be granted, unless the goods arrive at the exit post within 48 hours of the time of payment of the duty as entered in the pass This will not bar the grant of refunds under the general Refund Rules

27 (*a*) For the payment of refunds under the proviso to Rule 26 the Committee shall make advances to the officials in charge of out posts according to their requirements

(*b*) No receipt for refund of duty under the above provision shall be taken from the payee but the latter shall affix his signature in token of having received payment, on the reverse of the pass which he surrenders Every evening the counterfoils of all transit duty passes issued and the originals surrendered shall be forwarded by the octroi officials concerned to the central office The Superintendent will compare the counterfoils and the original passes and the Imprest Register, and see that they agree, and will then pass an order to the Cashier to recoup the imprest Any irregularity discovered shall be reported immediately to the Secretary

Goods in Bond

28 The Committee shall maintain a bonded warehouse for keeping goods intended for temporary detention within octroi limits and eventual export The warehouse will ordinarily be close to the railway station and be in charge of the Assistant Octroi Superintendent Railway Out post

29 For goods remaining at the bonded warehouse no fee for use and occupation shall be charged for the first 48 hours thereafter fees shall be charged for every month or traction of a month at the following rates —6 pies per bag or basket load 9 pies for each bullock, buffalo, ass, camel, or pony load, one anna per cart drawn by two bullocks, and in other cases 2 annas per 100 rupees worth of goods

Provided that any person using or intending to use the warehouse may commute the fees into a payment in lump at such rates and subject to such conditions as may be determined by the Committee

30 (*a*) The bond fees shall be payable on the day on which the goods are to be removed and before their removal

Provided that in the case of perishable goods fees shall be paid as soon as the free time limit of 48 hours expires For fees paid a receipt shall be granted in the prescribed form

(*b*) A portion of the goods in bond may be cleared from the warehouse by paying fees thereon without making the remainder liable to the fees under the preceding clause (*a*)

31 A table showing the rates of bonded warehouse fees shall be posted at a conspicuous place in the warehouse

32 For realizing fees remaining unpaid after they become due under Rule 30, such portion of the goods in bond as is likely to cover the amount due shall be sold by the Superintendent, or by the Assistant Superintendent under his orders The excess, if any of the sale proceeds over the fees in arrears shall be paid to the owner of the goods

33 The Committee will take such steps as they deem fit for the safety of the goods in bond but will not be responsible for any loss or damage to them, howsoever caused The persons using the warehouse must make their own arrangements for the protection of their goods

34 When goods are taken to the warehouse, a transit pass or a transit duty pass shall, at the option of the person in charge, be issued to him at the entrance post, the name of the warehouse being written in the place of the exit post The Assistant Superintendent at the Railway naka shall receive the pass and send the goods to the warehouses, complying with the procedure laid down in Rule 26

35 Goods taken out of the warehouse and carried within the octroi limits shall pay duty in the same manner as goods for the first time imported within such limits

Refund of Octroi

36 On the exportation of dutiable goods outside Municipal limits the exporter shall be entitled to a refund of duty paid on them at the time of their import

Provided that—

(*a*) In a Municipality where octroi is for the first time imposed, or where it is imposed for the first time on a particular article, or the rate on any article is enhanced, refund of duty at the newly introduced rate or at the enhanced rate shall not be given for such period after the imposition of the tax or the enhancement of the rate as the Local Government may prescribe

(*b*) No refund shall be given if the amount to be refunded be less than 4 annas, or, if the claim be made after the expiry of two months from the date of export, unless the exporter is able to explain satisfactorily the reason for the delay

(*c*) The refund on exported goods which have been manufactured within the Municipality from imported raw materials liable to octroi shall not exceed the octroi on the raw materials used in the manufacture

37 In the case of goods on which duty may, at the option of the importer, be paid according to the rate per cart or per pack bullock or per head load as entered in Columns 2, 4 and 5, respectively of the schedule of dutiable articles, or the alternative rate per maund as entered in Column 8 of the said schedule, refund may, at the option of the Committee, be granted at the alternative rate per maund

38 When refund is claimed with respect to goods on which duty is leviable *ad valorem*, the value for purposes of refund shall be the cost price at the place whence the goods were imported plus cost of carriage, and not the market price in the Municipality A schedule of such cost price, to be revised each quarter on the basis of the rates prevailing during the 3 preceding months, shall be prepared by the Committee with the previous sanction of the Deputy Commissioner In cases of doubt the value shall be determined by the Secretary or such other person as may be authorized by the Committee in this behalf

39 No refund shall be granted on any cloth of a kind which is manufactured within the Municipality, unless from the cloth being stamped with a special Town Duty Stamp or otherwise the exporter proves to the satisfaction of the officer in charge that he has paid duty on it

40 Except as provided in Rule 39, to qualify for refund no proof shall be required that duty has been paid on the exported article

41 Applications for refunds shall be made at the central office provided that, in respect of articles specified by the Committee such applications may be made at a branch office or at the Railway out post

42 Applications for refunds shall be promptly dealt with, and when a claim has been admitted the payment of the refund shall be made on demand, even at the risk of exceeding the budget allotment

43 Printed copies of the Refund Rules so far as they relate to the public shall be distributed free of charge at the central office, branch offices and the Railway out post

44 A permanent advance for the payment of refunds shall be allowed to the Secretary under the sanction of the Deputy Commissioner

45 Applications for refunds shall be made in the prescribed form, copies of which may be obtained free of charge at the central office, branch offices and the Railway out post The exporter shall make the necessary entries in the form and after signing and dating the same shall present it at the office authorized to receive such applications No application for refund shall be received unless it is made by the exporter himself or by a person authorized by him in writing in this behalf A separate application shall be made by each exporter for his own goods, and refund shall not be paid to more than one exporter on a single application, nor shall consignments be clubbed together to bring the amount of the refund above the limit of 4 annas laid down in Rule 36 (*b*)

Substitute the following rule *for* Rule 39 :—

"39 No refund shall be granted on any cloth, or other article of a kind which the Committee decide to class as one generally manufactured or produced within the Municipality, unless the cloth is stamped with a special Town Duty Stamp, or the exporter otherwise proves to the satisfaction of the officer in charge that duty has been paid on the cloth or other article on which refund is claimed "

Explanation —One application shall be sufficient for a single consignment, whether it contains goods of one description or more If the consignment contains goods of different descriptions, they shall be separately detailed in the application The exporter, however, will not be entitled to a refund of duty on goods of any single description on which the octroi would be less than 4 annas

46 On receiving an application under the preceding rule, and on the arrival of the goods intended for export, the Octroi Superintendent or any officer appointed by the Committee in this behalf, after satisfying himself that the goods agree with the details in the application, shall calculate the amount of the refund to be paid From this application a refund challan shall be prepared and shall be returned to the exporter, after it has been entered in the refund register The exporter, accompanied by a peon, will then take the goods beyond the Municipal limits

47 The challan with the goods to which it relates shall be presented at the exit post within such interval from the hour of examination as the Committee may prescribe This interval shall be fixed with regard, among other things, to the distance of the out post from the central office, but in no case shall exceed 12 hours

48 The muharrir at the exit post shall see that the goods actually exported agree with those mentioned in the challan, and that they are presented for export within the time limit fixed under the preceding rule If satisfied on both points he shall fill up and sign the certificate on the challan and return the same to the trader to enable him to obtain a refund

49 If the goods are not presented at the out post within the time limit the muharrir shall refuse to give the certificate In such a case the exporter may get the goods re verified by the verifying officer, who shall endorse the hour of his second examination in *red ink* No fresh application shall be required and if the re verified goods are presented at the out post with the challan within the time limit allowed after re verification of the goods, the procedure laid down in Rule 48 shall be followed

50 When goods are exported by Railway, the exporter shall produce at the Railway out post the Railway receipt as well as the refund challan bearing the certificate of the exit post muharrir the officer in charge of the Railway out post shall note on the challan the contents of the Railway receipt and return both to the exporter

Exception —In the case of perishable goods despatched by passenger train and goods exported as personal luggage accompanying the exporter, the exporter may produce a written declaration of the details of the consignment in place of the Railway receipt

51 The Municipal Committee may maintain a list of recognized merchants and traders who may obtain a refund pass on production of an invoice only In such cases refunds will be granted on the goods specified in the invoice If there is reason to believe that any person abuses this concession the President or Vice President may remove his name from the list subject to confirmation by the Deputy Commissioner

52 The Committee may permit such traders as export large quantities of goods by railway to take the goods direct to the Railway Branch octroi post, where their nature, contents and weight will be noted on the back of the export challan which the exporter sends with them After the goods have been booked at the station the weight given in the Railway receipt will be entered in the challan and the receipt and challan will be sent to the Municipal Office, where the latter will be retained and the former returned to the exporter At the end of each month the exporter will send a bill for refunds based on the weights given in the Railway receipt, which will be checked with the challans, refunds being granted in accordance with the weight as entered in the challans

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